Early Childhood Care and Education Advisory Council

December 8, 2016

DEPARTMENT of EDUCATION
Louisiana Believes

Recommendation on Additional Metrics

January Report to BESE

Agenda

Objective: Provide overview of the report that the Department will provide to the State Board in January 2017

This presentation will mirror the report in covering four main areas:

1. **Background on Requirement for the Report**
2. **Learning Year Results and Roll Out of Practice Performance Profiles**
3. **Aligned Classrooms Supports with Learning Year Results**
4. **Recommendations for Additional Metrics**

1. Background on Requirement for the Report

ECCE Advisory Council Network Work Group

Policy Requirements

From Bulletin 140, *Louisiana Early Childhood Care and Education Network*, a work group shall be formed to:

1. *Study the inclusion of additional metrics in the performance rating calculations and review R.S. 17:407 et seq. for potential statutory changes, and shall make recommendations regarding the use of any additional performance rating calculation metrics in §509.D (from §511.H).*

2. *Review the results of the accountability system, including but not limited to the performance of providers on each domain of the CLASS™, how the performance profile ratings are calculated, and the observer reliability substitution rates, and recommend policy to BESE for the following school year to improve the system (from §513.C).*

3. *Study the effectiveness of the coordinated enrollment process conducted in the learning year and make recommendations to the council and BESE for changes for implementation in the following school year. This research may include, but not be limited to, defining key indicators of effectiveness, conducting focus groups of all provider types, reviewing data on the placement of new early childhood seats opened statewide, and reviewing other available information (from §705.E).*

The LDE shall also seek recommendations from the Early Childhood Advisory Council on critical data elements and present a report to BESE no later than January 2017.

Work Group Timeline and Objectives

Activities Completed Thus Far

The Department has supported the Work Group to accomplish the requirements to-date from Bulletin 140.

Date	Topic	Deliverable	Status
September 2016	**Study the inclusion of additional metrics in performance ratings** • Brainstorm additional metrics • Explore data elements collected by other states	**Initial list of potential metrics, with additional research needed**	**Complete**
October 2016	**Make recommendations based on the study** • Review data on supports for teachers and sites • Review potential statutory changes	**Recommendations for the December 2016 Advisory Council meetings and January BESE**	**Complete**
January 2017	**Study the effectiveness of the coordinated enrollment system process conducted, including:** • Key indicators of effectiveness • Conduct focus groups of all provider types • Review data on new early childhood seats	**Recommendations for February 2017 Advisory Council meeting and March BESE**	**In progress**
March 2017	**Review the results of the accountability system and develop recommendations to improve the system based on:** • Performance of providers on domains of *CLASS™* • How performance profile ratings are calculated • The observer reliability substitution rates	**Recommendations for the May 2017 Advisory Council meeting and June BESE**	**Not yet complete**

2. Learning Year Results and Roll Out of Practice Performance Profiles

Background:
2015-2016 Learning Year

The Department supported early childhood programs during Learning Year.

Summer 2015

Department publishes written guidance and conducts webinars

Fall 2015

Department launches Lead Agency sessions at Supervisor Collaboratives statewide

Department releases 2nd Coordinated Enrollment Report

Winter 2015

Fall *CLASS®* result shared with all programs

Department provides update on match rates for third party and local observers

Spring 2016

Spring *CLASS®* results shared with all programs

Summer 2016

Programs receive draft results with opportunity to correct

Training on interpreting, using, and communicating practice profiles

Fall 2016

Practice profiles made available

There are <u>no</u> consequences attached to practice performance profiles.

Statewide Results:
2015-2016 Learning Year

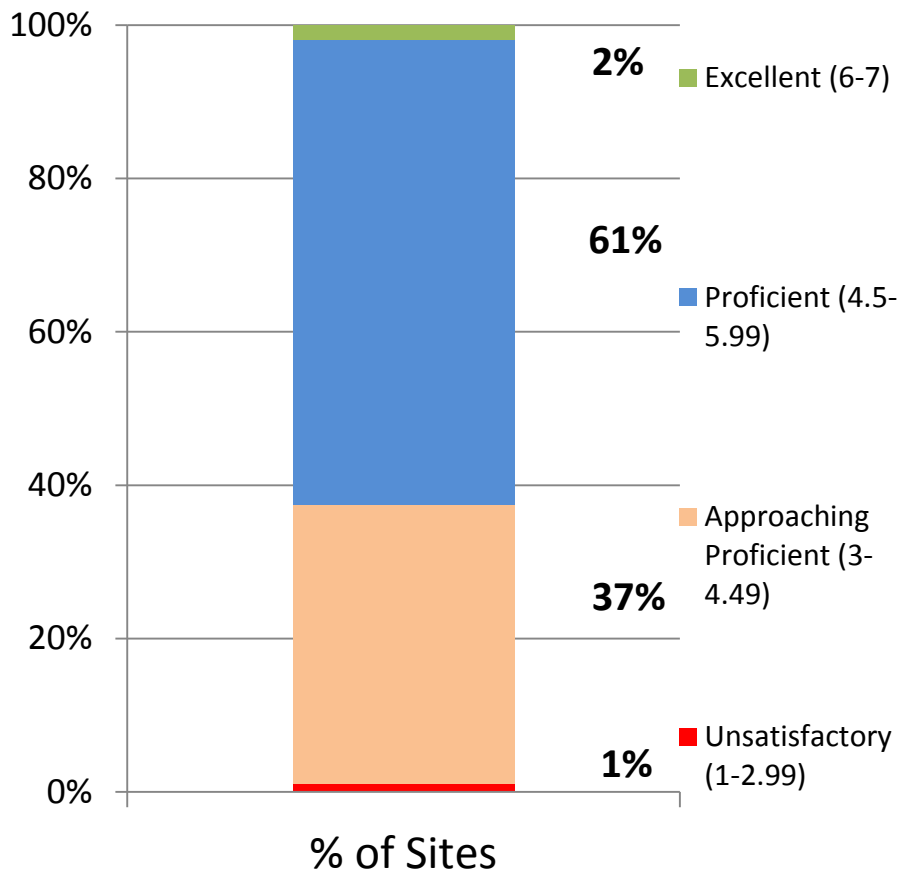
Louisiana successfully completed a statewide practice year for the unified rating system.

- **98% of Louisiana's classrooms were observed using *CLASS®* multiple times in 2015-2016** – positioning the state well for real profiles in 2016-2017.
- 2015-2016 results are for practice purposes only; **there are no consequences**.
- **Louisiana has exemplars – from schools, Head Start and child care – that score among the best in the country.**
- Results indicate that programs, on average, **positively impact children,** by providing warm, caring and organized classrooms. Yet too many children **are not receiving the instructional support** needed to prepare them for kindergarten.
- With this valuable information, we can work together to **build on the unique strengths** as well as **address the specific needs** of sites and communities. For example, the state will support sites to **choose and implement quality curriculum**.

2015-2016 practice results position Louisiana well for real profiles in 2016-2017.

Statewide Results:
What The Practice Results Mean for Children

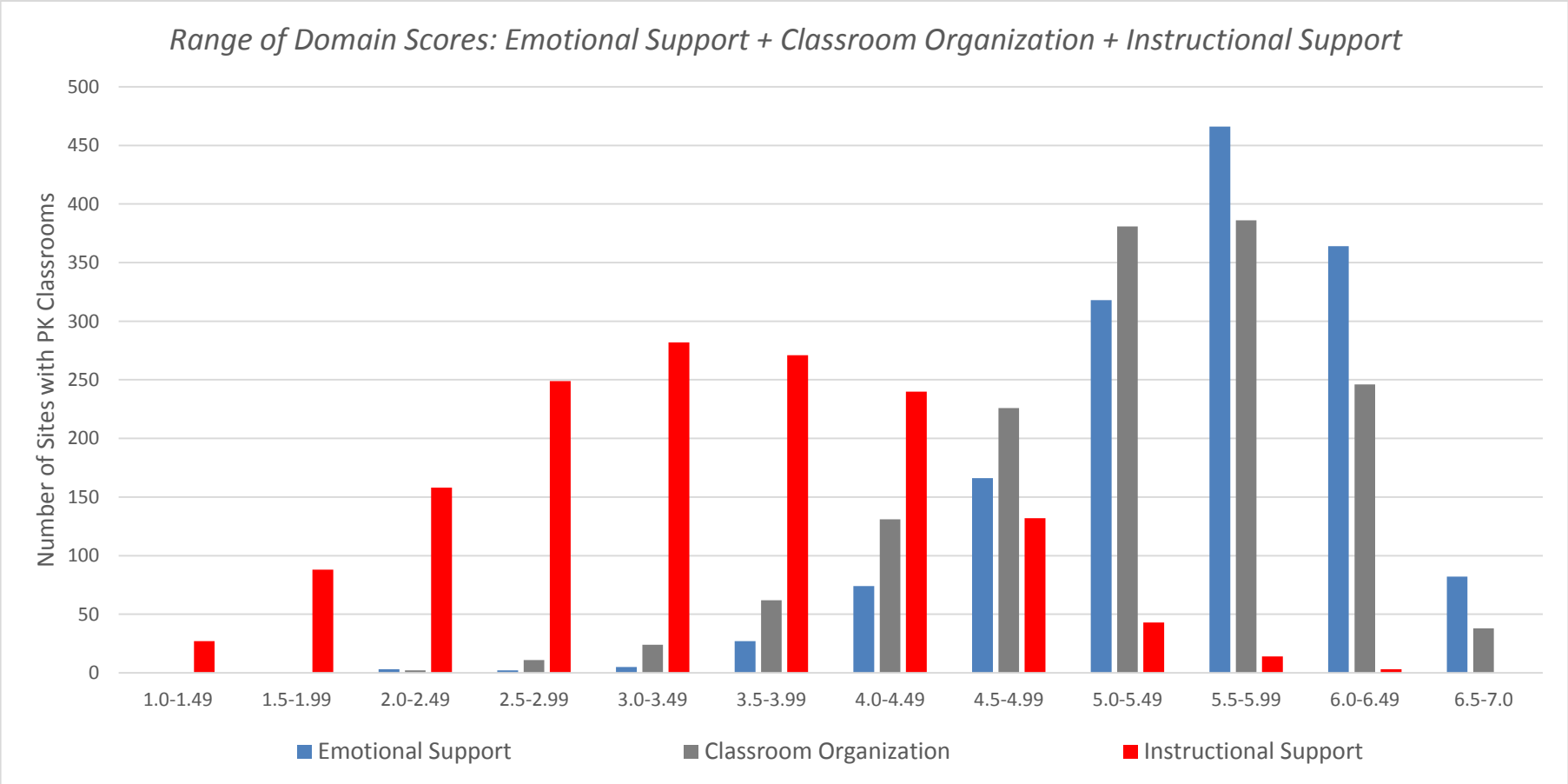
Our shared challenge is to support every program to achieve proficiency and improve instruction – in order to prepare all children for kindergarten.



- Sites that scored Excellent – child care, Head Start and schools – are national exemplars across the board.
- In proficient classrooms, children benefit from:
  - Warm, positive, trusting relationships;
  - Constant engagement, clear routines and smooth transitions; and
  - Wide range of fun and interesting activities.
- Yet children did <u>not</u> necessarily benefit from:
  - Encouragement to try new things, connect concepts and think critically;
  - Being asked how and why questions or to build on a response and receiving positive feedback; or
  - Exposure to advanced language.

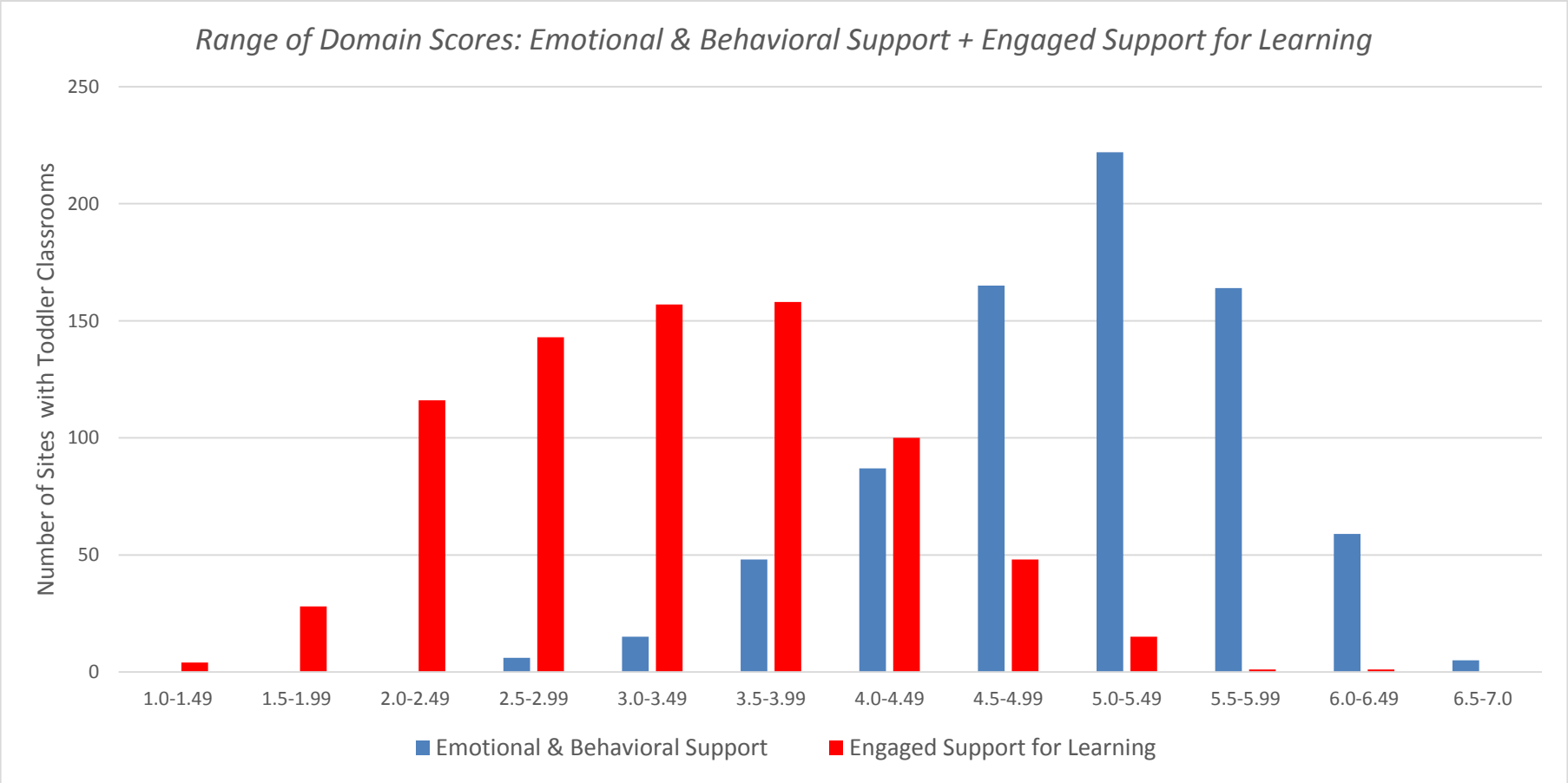
Statewide Results:
2015-2016 Performance Profile Ratings- PreK

The majority of sites were proficient. Yet most children are <u>not</u> receiving a proficient level of instruction.



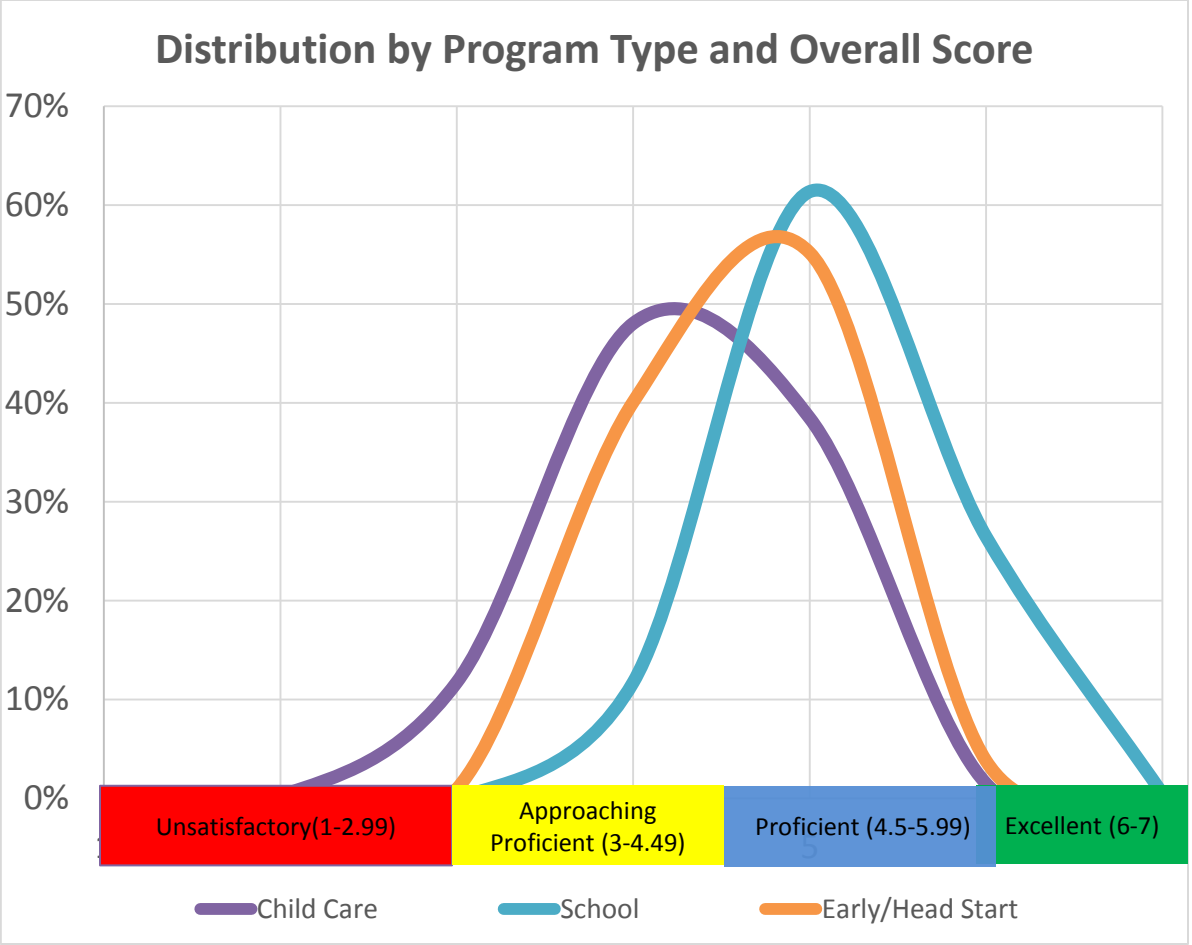
Statewide Results:
2015-2016 Performance Profile Ratings- Toddler

The majority of sites were proficient. Yet very few toddlers are receiving a proficient level of instruction.



Statewide Results:
Results by Program Types

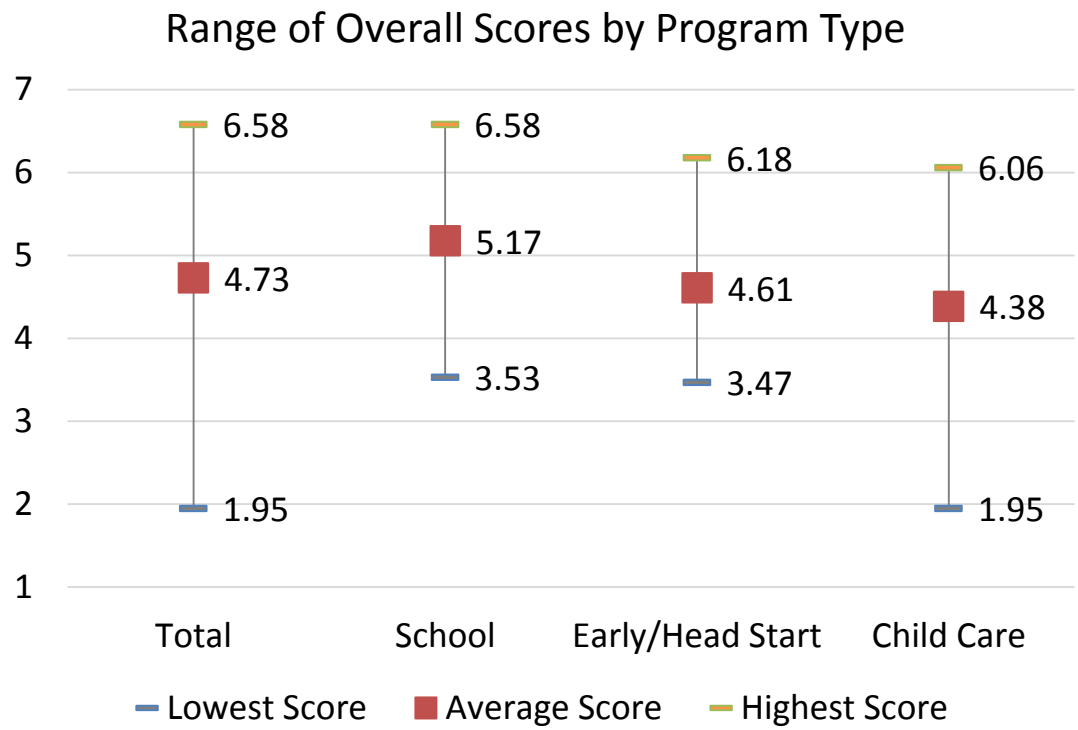
Practice results varied both within and across program types.



- These curves show that many sites from all three program types – child care, Head Starts, and schools – scored proficient.
- All three program types achieved excellence.
- At the same time, quality varied <u>within</u> program types. All three types have room to improve.

Statewide Results:
Range of Results by Program Types

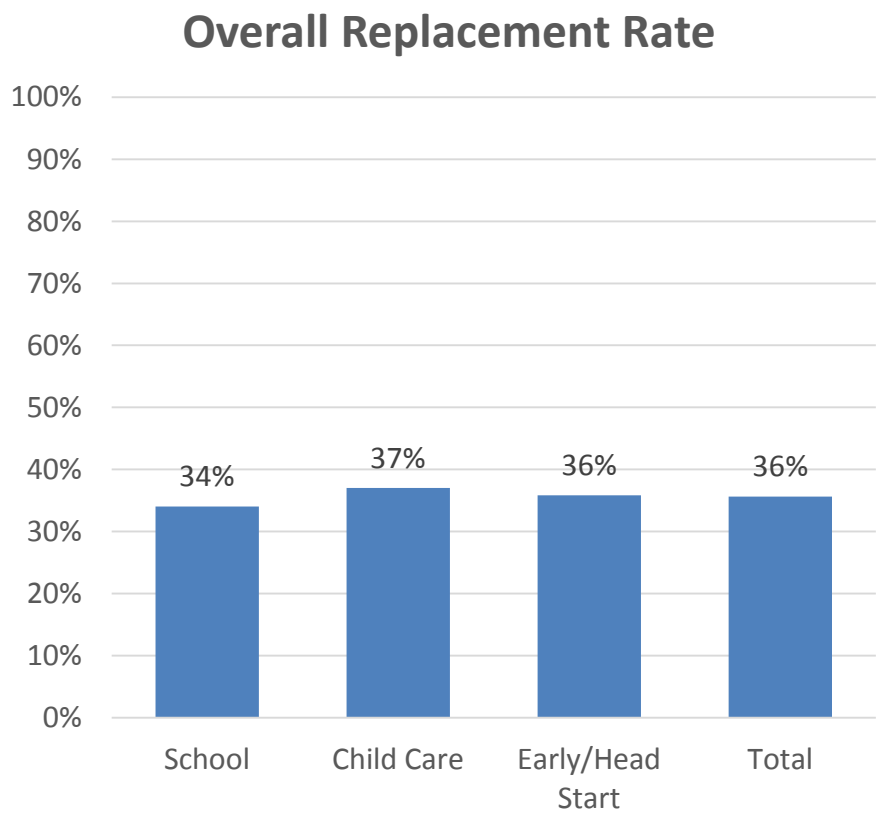
Range of scores by program type demonstrates need for sites and families to have site-specific information.

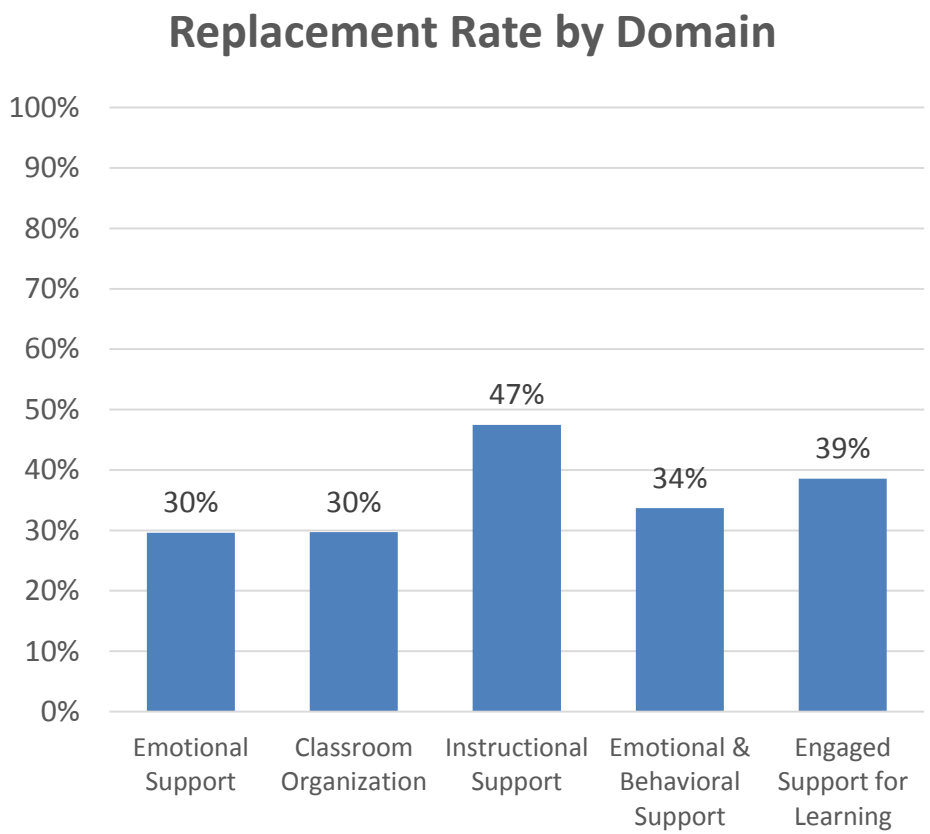


- This graph shows the differences <u>within</u> program types, demonstrating the need to look at quality at the site level.
- Child care centers showed the greatest range in scores.
- Overall average for program types are within a point of each other.

Statewide Results:
Accuracy by Programs and Domains

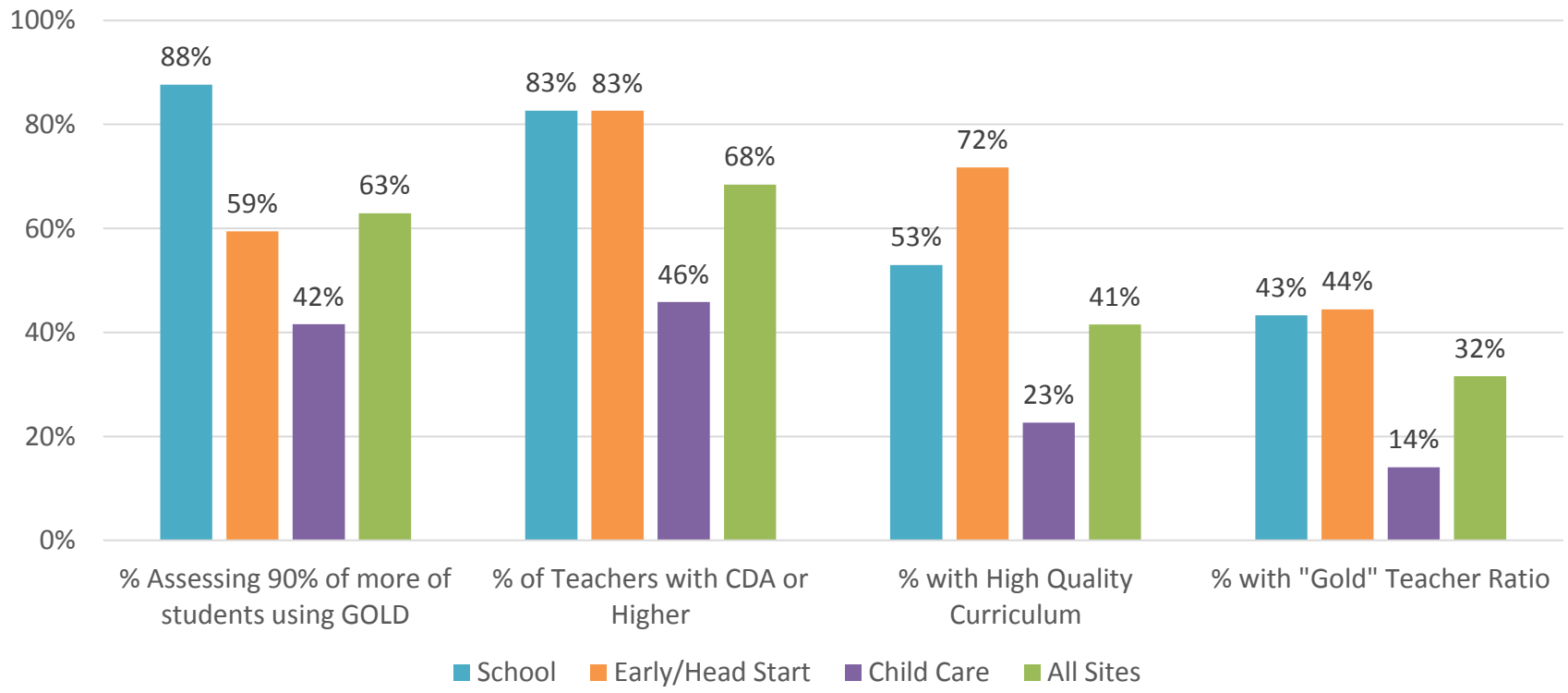
Third Party replacement rates were consistent across program types but varied by domain.





Statewide Results:
Insight into Informational Metrics

Self-reported informational metrics were not fully reported and varied widely.



The Department is currently running an additional profile correction process for sites to report informational metrics.

Practice Performance Profile Roll-Out

Timeline and Process

The Department carefully supported the field through the roll-out.

October 27	Lead Agencies received embargoed summary of Community Network results
October 27-November 4	Lead Agencies and district or organizational leadership participated in calls with the Department to review their profile and discuss their plan for communicating profile results with sites
November 1 - 18	Field-facing staff and partners received training on how to use and interpret practice profiles
Week of November 7	Lead Agencies received practice profiles via FTP to distribute to sites
November 9	Sites participated in a webinar to gain additional information about their Practice Performance Profile and learn about tools available to them
November 14 - 30	Programs and Networks participated in a process to correct any self-reported inaccuracies reflected on profiles
Ongoing	Lead Agencies and the Department will provide ongoing support to sites to understand and use their profiles to drive improvement.

Tools to Support Roll-Out
Resources for Sites and Networks

There are several guidance documents to help providers understand their profiles.

Tool	***Purpose***
Calculator	To help sites understand what their rating will be
Performance Profile Key • ***Sites*** • ***Networks***	To provide brief explanation of each component of profile
Plain Language Guide • ***Sites*** • ***Networks***	To explain each component of the profiles in language understandable to the general public
Performance Profile FAQs	To answer the most pressing questions
Third Party Guide	To clarify role, protocols and feedback process for third party observations
Five Tips for Sites	To provide guidance on next steps for sites to make improvements (e.g., choosing and using a quality curriculum)

3. Aligned Classrooms Supports with Learning Year Results

Supports for Lead Agencies

As local administrators of the community networks, Lead Agencies are critical supports for programs as they understand their level of quality and try to grow.

The Department has committed several resources to support Lead Agencies, including:

- ✓ Funding and grants to support Lead Agency activities;
- ✓ Supervisor Collaboratives to provide critical information and foster ideas and networking among lead agencies;
- ✓ Monthly webinars, resources, and tools to support Lead Agencies in their roles;
- ✓ Weekly Office Hours to connect with staff and each other; and
- ✓ As-needed technical assistance from the Department.

Supports for All Classrooms

Kindergarten readiness depends on supports to improve teaching and learning.

Supports aligned to ***CLASS®* Observations** are available for every classroom.

Curriculum

- Curriculum reviews
- Curriculum funding initiative for child care
- Teacher Leader Summit

Assessment

- *Teaching Strategies GOLD™* available to all classrooms
- Online training on *GOLD™*
- Choice for sites to use another assessment

Professional Development

- Professional Development Guide
- Teacher Leader Sessions
- R&Rs
- Mental Health Consultation
- Special Learners Pilot
- Believe & Prepare: EC (Ancillary Certificate)
- Intensive Support for Sites with Very Low Scores

The Department will support all sites to improve interactions and instruction. More than $13M in resources and supports are dedicated to child care.

Supporting Centers with Unsatisfactory Results

Department Timeline

The Department will provide intensive outreach to the 16 centers with overall unsatisfactory practice ratings.

Nov. - Dec.

- The Department sends letter to Unsatisfactory sites week of November 7
- Field Support Consultants conduct visits to assist centers complete Self- Assessments
- Child Care Support Agencies receive list of unsatisfactory sites and begin to plan services

Dec. - Jan.

- The Department reviews Self-Assessments and Consultants return to centers to develop Improvement Action Plans
- The Department shares Self-Assessments and Improvement Action Plans at the January Child Care Support Collaborative with Child Care Support Agencies
- Lead Agencies receive an update

Jan. - June

- Unsatisfactory center, with support of Consultants, will coordinate improvement opportunities with Child Care Support Agencies and Lead Agencies
- Consultants continue visits to centers to monitor progress
- The Department reviews spring CLASS scores to determine progress

4. Recommendations for Additional Metrics

Recommendations for Additional Metrics

Overview of Three Recommendations

In 2016-2017, Louisiana should continue to build on the excellent work that communities and programs across the state have accomplished so far.

Act 3 requires BESE to establish a universal rating system that provides a rating that is indicative of child outcomes. Any metric used as part of the rating should:

- allow for meaningful differentiation of site performance;
- be valid, reliable, comparable, and available statewide;
- not favor any particular program type or funding source; and
- be supported by research that progress on the indicator is likely to improve child outcomes, specifically increase kindergarten readiness.

After extensive collaboration with the Advisory Council workgroup and national experts, the Department will present three recommendations in the report to the State Board:

1. ***Improve collection and auditing of informational metrics.***
2. ***Pilot more intensive measurement of curriculum and assessment.***
3. ***Recognize sites in a more comprehensive manner through Top Gains and Honor Rolls.***

Recommendations for Additional Metrics

Multi-Step Process to Produce Recommendations

The Department has sought input from multiple key stakeholders, both local and national, to inform a set of recommendations for the 2016-2017 year.

To produce recommendations on additional metrics, the Department, in collaboration with the Advisory Council work group, completed the following activities:

- ✓ Analyzed requirements from other states and cities;
- ✓ Reviewed national research;
- ✓ Consulted with experts and practitioners from other states and cities; and
- ✓ Studied and incorporated Louisiana-specific recommendations from national experts.

The Louisiana Policy Institute for Children helped obtain technical assistance from national experts.

Recommendations for Additional Metrics

Key Takeaways from National Experts

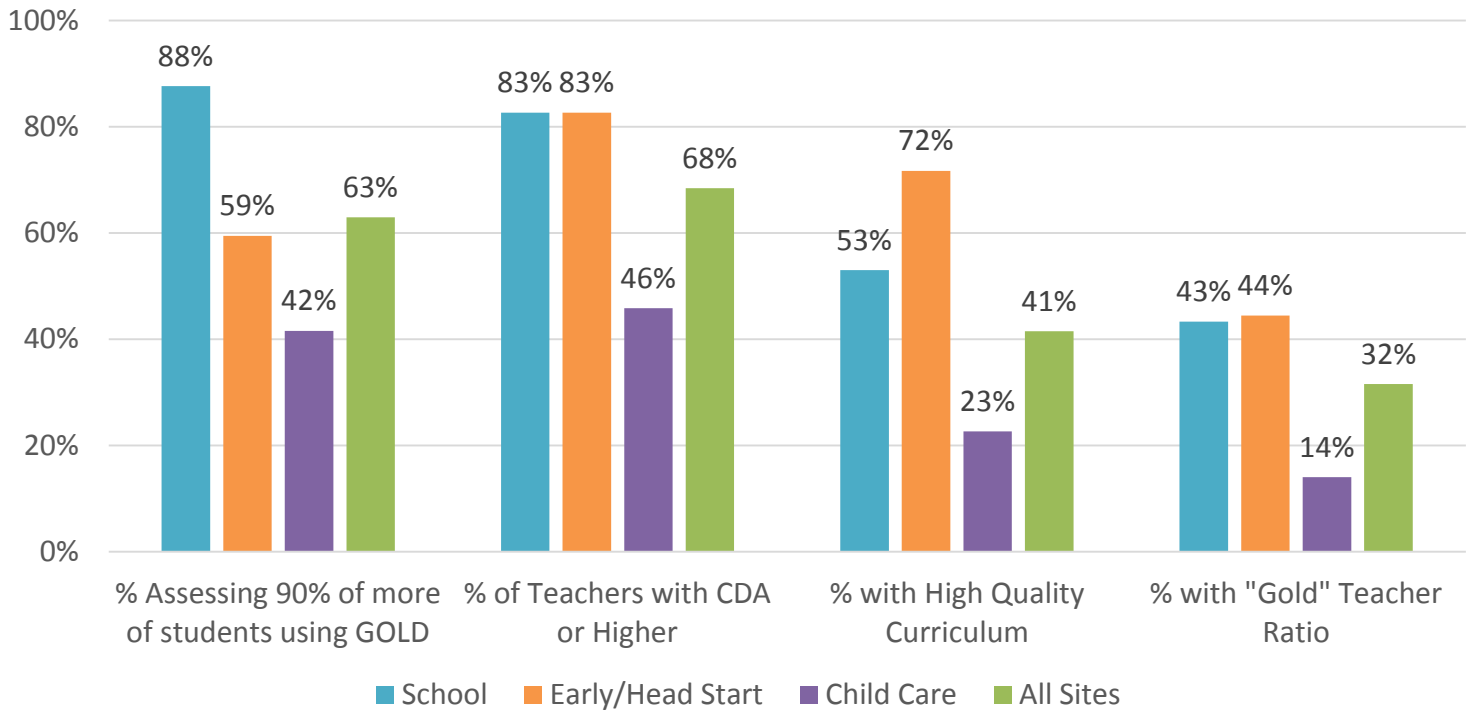
The National Institute for Early Education Research (NIEER), Child Trends, and the Center on Enhancing Early Learning Outcomes (CEELO) completed a review of Louisiana's early childhood accountability system.

The report identified the following key takeaways:

- *CLASS* should continue to be included as a key component of the system. This is based on research supporting the importance of teacher-child interactions.
- Many of the current informational metrics are used in other statewide rating systems. Some metrics have been found to be associated with positive child outcomes when implemented in accordance with insights from research and best practice.
- Prior to incorporating any informational metrics in Louisiana's early childhood performance rating, there are four key considerations:
  1. Consider the current state of early care and education in Louisiana.
  2. Understand the current systems for data quality and reporting.
  3. Research further the association between current metrics and child outcomes.
  4. Understand constraints related to cost and feasibility to include additional metric(s).

1. Consider the Current State of Early Childhood

Self-reported informational metrics varied widely across program type and were not fully reported for the 2015-2016 Practice Profiles.



Including any of the informational metrics from the 2015-2016 Practice Performance Profiles in site performance ratings would potentially disadvantage child care programs.

2. Understand Current Data Quality and Reporting

The 2015-2016 informational metrics were reported inconsistently across program types with large variations in presumed accuracy.

Sites were regularly reminded to report metrics during the year and also had the opportunity to certify their metrics over the summer. Yet 2015-2016 was a Learning Year with many new processes. As a result, sites were not necessarily clear on what needed to be submitted when, where they needed to submit it and where it would be reflected on the profile.

For the 2015-2016 Practice Profiles, 213 sites or 13% of all sites did not report any informational metrics. For sites that did report metrics, there were still inconsistencies:

- **Ratios:** 57% sites did not report information on ratios, include 357 schools.
- **Curriculum:** 53% of sites did not report information on curriculum.
- **Teacher Degrees:** 13% of sites did not report this information, including 108 schools.
- **Teacher Certification:** 29% of sites did not report teacher certification levels.

Improvements in data reporting are needed prior to including current informational metrics in the performance rating. The Department will strengthen the corrections process, provide additional guidance on submitting metrics, add in more reminders and report back to Community Networks more frequently.

3. Research Metric Association with Child Outcomes

The inconsistent reporting rates for the informational metrics during the 2015-2016 learning year will require further research on possible associations with child outcomes.

	National Research	Current Concerns Based on Louisiana's Context
Curriculum	• Developmentally appropriate curriculum that is implemented with fidelity has been found to be positively associated with child outcomes	• Current exposure to curriculum varies across program type • Strategies to measure the effective implementation of curriculum need to be developed • Over half of sites did not report curriculum data in 2015-2016
Teacher Degrees / Certification	• The education and training of teachers has been a consistent predictor of positive outcomes for children	• Minimum requirements vary greatly between program types with schools and Head Start required to have BA degrees • Certification may be more promising than degrees
Ratios	• There is evidence that smaller group sizes and lower staff to child ratios facilitates positive teacher-child interactions	• Minimum requirements vary greatly between program types with schools and Head Start required to meet quality ratios • Over half of sites did not report ratio data in 2015-2016

Additional research investigating the association between promising informational metrics and child outcomes within Louisiana is needed.

4. Understand Impact on Cost and Feasibility

In order to develop an improved process for data reporting of informational metrics, Louisiana would need to access additional funding and on-the-ground personnel.

Current Informational Metric System:

- All informational metrics are collected through the Teaching Strategies GOLD online system at no additional cost to the sites or to the Department.
- Teachers and site administrators are familiar with the GOLD online system based on use for assessment.
- The Department currently invests ~$600,000 to maintain the statewide contract with Teaching Strategies GOLD.

A New Informational Metric System would likely:

- Require additional capacity to be identified within each community to manage data collection or verification; and
- Require the development of additional data collection and verification method.

Louisiana must continue to consider the most cost-effective solutions for improving data reporting across the state when considering the inclusion of additional metrics.

Recommendations for Additional Metrics

1. Improve Collection and Auditing of Informational Metrics

The Department has identified several steps to implement to improve the accuracy of informational metrics on Performance Profiles for 2016-2017.

Challenge: Informational Metrics are self-reported, point in time measures, that were collected through different sources with little auditing processes in 2015-2016.

Specific Recommendations:

1. **Improve communications and systems for collecting and verifying informational metrics:**
   - *Use 2015-2016 processes to ensure programs understand where to report information and where it appears on profiles*
   - *Streamline the collection process for programs and provide regular status reporting*
   - *Check on and report on submission progress throughout the year*

2. **Establish and strengthen system for auditing informational metrics:**
   - *Begin auditing self-reported metrics in 2016-2017 by comparing self-reported metrics to existing data for enrollment, Pathways, Teach Louisiana and*
   - *Strengthen auditing in 2017-2018 using risk analysis, documentation monitoring and/or on-site visits*

Recommendations for Additional Metrics

Pilot Intensive Measurement of Curriculum and Assessment

Research indicates that using high quality curriculum and ongoing assessment effectively can result in better learning outcomes for young children.

Challenge: Integrating use of a curriculum with ongoing assessment is key to improving child outcomes, but there are no proven methods available for evaluating and reporting quality at scale.

Specific Recommendations:

1. **Pilot alternative ways to evaluate curriculum implementation:**
   - *Use Department's Curriculum Implementation Scale as basis for exploring different ways to evaluate curriculum implementation.*
   - *Survey directors on how they are using curriculum.*
   - *Consider conducting site visits for a small percentage of programs.*

2. **Explore alternative ways to evaluate assessment usage:**
   - *Reconsider metrics on teacher reliability and accuracy.*
   - *Consider conducting site visits for a small percentage of programs.*

Draft

Curriculum Implementation Scale

	Criteria
Level 0	Does not consistently meet criteria for Level 1 across site/school/LEA
Level 1 *Teachers have access to high quality curricula*	-Choose a high-quality standards aligned curriculum (e.g., Tier 1 curriculum, ELA Guidebooks). • Provide Tier 1 curriculum and materials to teachers and principals with adequate time for them to prepare for the upcoming school year. • Eliminate Tier 3 or standards-unaligned materials from classrooms. • Ensure principals can articulate 1) the name, tier, and approach of the chosen curriculum; 2) the next steps they will take to ensure a quality implementation.
Level 2 *Teachers have basic training that equips them with the knowledge and skill to use the curriculum "as written"*	Meet criteria for Level 1 *and…* -Provide 100% of teachers with quality training on how to implement the chosen curriculum "as written" (includes content pedagogy training); curriculum-centered PD should constitute the majority of PD teachers receive. • Ensure that any professional development above and beyond that which is directly related to the curriculum does not contradict the curriculum (i.e. the instructional approach and strategies in the PD corroborate the instructional approach and strategies in the curriculum). • Create and implement a plan to train new teachers on the curriculum each year. • Ensure principals adjust school policies, schedules, etc. to facilitate curriculum training for teachers.
Level 3 *Instructional staff facilitate and support the process of teachers modifying the curriculum to better meet students' needs.*	Meet criteria for Level 2 *and…* -Instructional staff drive decisions about how to make thoughtful modifications to the curriculum to improve student learning. • Provide 100% of teachers with ongoing and differentiated training on the curriculum. • Ensure 100% of teachers participate in structures that facilitate them using student work to modify the curriculum to better meet students' needs. • Ensure principals focus post-observation conversations on the curriculum especially teachers' choices about how they are modifying the curriculum to meet students' needs.
Level 4 *Teachers take full ownership for using information about performance to drive modifications to the curriculum and instruction.*	Meet criteria for Level 3 *and…* -Ensure teachers take full ownership for maximizing student learning, including using information about gaps and progress in learning to modify the curriculum. • Ensure teachers give frequent, meaningful, and relevant feedback to children/students based on their work from the curriculum. • Ensure teachers describe the ways in which each child/student has or has not yet met the learning goals and what adjustments they will make to the curriculum to improve learning.

Recommendations for Additional Metrics

Recognize Sites in a More Comprehensive Manner

Many of Louisiana's programs have made significant strides toward achieving high-quality early childhood classrooms, and should be recognized.

Challenge: Louisiana needs to recognize programs for their unique strengths while maintaining a unified statewide rating and improvement system.

Specific Recommendations:

1. **Create a Top Gains badge for Performance Profiles starting in 2016-2017:**
   - *The Department will analyze growth between 2015-2016 and 2016-2017.*
   - *Programs that demonstrate the greatest growth will receive Top Gains badges on their 2016-2017 Performance Profiles.*

2. **Establish Honor Rolls that publicly recognize unique program strengths:**
   - *Starting in 2016-2017, the Department will publish public "honor rolls" to recognize performance of high-quality sites and networks. This could include:*
     - *Top performing networks*
     - *Top performing sites by program type*
     - *Top performing sites by domain performance*

Discussion on the School Readiness Tax Credits

Kindergarten Readiness and School Readiness Tax Credits

Only half of children in Louisiana enter kindergarten ready. Since the passage of a transformative state law (Act 3, 2012), Louisiana has made great progress in unifying the system to prepare all children for success.

- Louisiana requires early childhood programs that take public funding to meet **universal standards** – regardless of program type – with a **focus on learning outcomes** rather than inputs. At the same time, Louisiana seeks to increase access and infuse informed **choice** into the system so families can choose the best option for their children.

- Historically Louisiana's School Readiness Tax Credits (SRTC) have helped the child care sector improve quality and access for at-risk children. Now Louisiana needs to align these innovative tax credits with the universal rating system and new child care teacher credential in order to increase kindergarten readiness.

These tax credits play a vital role in supporting the child care industry which has an $830 million impact on the Louisiana economy.

Impact of Louisiana School Readiness Tax Credits

School Readiness Tax Credits represents a $16 million investment in quality child care as of 2014.

This package of tax credits, which were written into law in 2007 following statewide engagement advocacy, have served as an incentive for:

- Families to choose quality rated centers;
- Providers to serve vulnerable, at-risk children whose parents could not otherwise afford quality care;
- Directors/staff to pursue additional education or credentials so they will provide better interactions and instruction; and
- Businesses to donate to child care and/or resource and referral centers in order to help improve quality of programs.

SRTC funding serves as State Match and MOE for $80 million in federal funds (CCDF).

Five Reasons Tax Credits are Essential

School Readiness Tax Credits are essential to the early childhood sector.

1. **They help maximize federal funding.**
   - *They help maximize other funding by serving as state MOE and match for CCDF, by encouraging local investment and by incenting quality (and enabling improvement) within child care assistance.*
2. **They ensure centers choose to serve CCAP children.**
   - *They help ensure centers choose to become/stay Type III and have increased number and proportion of lower-income children enrolled in higher-quality-rated child care centers.*
3. **They help drive improvement.**
   - *They help increase the number of centers participating in the star rating system, increase number and proportion of centers rated at higher levels and increase the number of child care directors and staff who credentialed and rated at higher levels.*
4. **Child care directors and teachers depend on these tax credits.**
   - *Child care directors and teachers alike indicate that they rely on the credits to make essential purchases, retain teachers and invest in quality improvement.*
   - *This is especially important as the state nears the 2019 requirement that lead teachers have an ancillary teaching certificate.*
5. **They support child care through R & Rs, agencies that provide professional development.**
   - *State now requires match. R & Rs need SRTC to fundraise to support child care quality improvement.*

Aligning Tax Credits with Act 3 Implementation
Overall Approach

Tax credits now need to be aligned to 1) unified rating system and 2) new credential for child care teachers.

If Louisiana:

- Aligns the unified rating system levels with the star ratings
- Rewards proficiency and significant improvement (e.g. Top Gains) via tax credits and bonus payments
- Aligns director credit to performance as an option instead of credential
- Aligns teacher credit to help attract and retain certified child care teachers by increasing compensation based on ancillary teaching certificate and commitment to sector
- Maintains incentives for families and ability of private individuals and businesses to support child care improvement

Then more Louisiana children, especially those under age 4, will have access to quality programs that help prepare them for kindergarten.

The challenge is to achieve these goals with no fiscal impact to state.

Appendix: Family, Provider and Staff Tax Credits

Type of Credit	Child Care Expenses (Family)	Provider	Directors & Staff
2014 Amount	$3.2 million	$4 million	$8.1 million
# of Recipients	14,500 families	405 providers	3,770 Directors & Staff
Avg. Per Recipient	$221	$9,900	$2,150
How Determined	• Families are eligible for tax credit based upon the quality rating of the center	• Providers receive a tax credit based on the number of children they serve in CCAP or foster care	• Based on education level (4 levels – CDA through Masters) • Must work at a center in rating system (at least 6 months) • Star rating does *not* impact this credit
Features	• Refundable • Builds on existing state child care tax credit, from 50 – 200% based on rating and income	• Refundable • From $750 – 1500 per CCAP child based on star rating • For-profits and non-profits are eligible	• Refundable • From $1,630- $3,260 based on education level • Adjusted annually based on CPI

Appendix: Business and Resource & Referral

Type of Credit	Business Support	Resource & Referral
2014 Amount	$401,000	$370,000
# of Recipients	57 Businesses	190 Businesses
Average Per Recipient	$7,040	$4,370
How Determined	• Employers receive a credit for a *percentage* of "eligible child care expenses" based on the quality rating of the center • (e.g., construction, slots for employees)	• Employers may claim a tax credit for up to $5,000 in grants to child care resource and referral agencies
Features	• Refundable • Percentage ranges from 5 – 20% based on star rating • Maximum expense is $50,000 (w/credit as percentage)*	• Credit is dollar for dollar • Maximum is $5,000 • Not refundable **Starting in 2016-2017, resource and referral agencies will be required to leverage these tax credits to create a "local match" for CCDF funding.*

Appendix: Additional Information

Here are additional resources that demonstrate impact of Louisiana's SRTC:

Extra Credit*: *How Louisiana is Improving Child Care
National Women's Law Center
https://nwlc.org/resources/extra-credit-how-louisiana-improving-child-care/

Funding Strategy in a New Economy: Tax Credits for Early Care and Education Opportunities Exchange http://opportunities-exchange.org/wp-content/uploads OpEx_IssueBrief_Tax_Final1.pdf